

# EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	AXIS BANK LTD, TREASURY C/O VASANT SHUKLA 8TH FLOOR MAKER TOWERS ""F"" CUFFE PARADE MUMBAI, 400 005 INDIA	12569	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,296,913.25*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,292,951.67
2	AXIS BANK LTD, TREASURY C/O VASANT SHUKLA 8TH FLOOR MAKER TOWERS ""F"" CUFFE PARADE MUMBAI, 400 005 INDIA	12570	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,296,913.25*	Lehman Brothers Holdings Inc.	Unsecured	\$2,292,951.67
3	BISGAIER FAMILY LLC ATTN: CHARLES BISGAIER 3605 TANGLEWOOD DRIVE ANN ARBOR, MI 48105	9306	08/25/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$80,000.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$4,425.00
4	CLINTON MAGNOLIA MASTER FUND LTD C/O CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH ST., 26TH FLOOR NEW YORK, NY 10019	24093	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,149,333.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$950,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
5	CLINTON MAGNOLIA MASTER FUND LTD C/O CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH ST., 26TH FLOOR NEW YORK, NY 10019	24094	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,149,333.00*	Lehman Brothers Holdings Inc.	Unsecured	\$950,000.00
6	CLINTON MULTISTRATEGY MASTER FUND LTD. C/O THE CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH ST., 26TH FLOOR NEW YORK, NY 10019	24959	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,045,998.73*	Lehman Brothers Holdings Inc.	Unsecured	\$3,510,691.95
7	CLINTON MULTISTRATEGY MASTER FUND, LTD. C/O THE CLINTON GROUP, INC. ATTN: JOHN HALL 9 WEST 57TH, ST. 26TH FLOOR NEW YORK, NY 10019	24958	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,045,998.73	Lehman Brothers Special Financing Inc.	Unsecured	\$3,510,691.95
8	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OHP OPPORTUNITY LIMITED TRUST ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29323	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,232,533.00	Lehman Brothers Special Financing Inc.	Unsecured	\$2,947,015.70

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
9	CONTRARIAN FUNDS LLC AS ASSIGNEE OF OHP OPPORTUNITY LIMITED TRUST ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	29324	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,232,533.00	Lehman Brothers Holdings Inc.	Unsecured	\$2,947,015.70
10	CREDIT OPPORTUNITY ASSOCIATES LLC ATTN: JOHN W. FRASER, MANAGER 400 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10017	19833	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$15,537,187.28	Lehman Brothers Holdings Inc.	Unsecured	\$14,701,578.00
11	CREDIT OPPORTUNITY ASSOCIATES LLC ATTN: JOHN W. FRASER, MANAGER 400 MADISON AVENUE, 9TH FLOOR NEW YORK, NY 10017	25634	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$15,537,187.28	Lehman Brothers Special Financing Inc.	Unsecured	\$14,701,578.00
12	CTC MASTER FUND, LTD. C/O CTC FUND MANAGEMENT, L.L.C. ATTN: JOSEPH HARRIMAN 141 W. JACKSON BOULEVARD, SUITE 800 CHICAGO, IL 60604	12071	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,635,613.47*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,600,922.19

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ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
13	CTC MASTER FUND, LTD. C/O CTC FUND MANAGEMENT, L.L.C. ATTN: JOSEPH HARRIMAN 141 W. JACKSON BOULEVARD, SUITE 800 CHICAGO, IL 60604	12072	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,635,613.47*	Lehman Brothers Holdings Inc.	Unsecured	\$2,600,922.19
14	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33298	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured  Subtotal	\$613,570.00* \$109,094.68*  \$722,664.68	Lehman Brothers Holdings Inc.	Unsecured	\$218,321.34
15	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33299	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	\$613,570.00* \$109,094.68*  \$722,664.68	Lehman Brothers Special Financing Inc.	Unsecured	\$218,321.34

\* - Indicates claim contains unliquidated and/or undetermined amounts

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
16	DOVER MASTER FUND II, L.P. TRANSFEROR: DYNEGY POWER MARKETING INC C/O LONGACRE MANAGEMENT, LLC ATTN: VLADIMIR JELISAVCIC 810 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10019	30414	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$3,697,653.44	Lehman Brothers Commodity Services Inc.	Unsecured	\$3,462,993.01
17	ESPERANCE FAMILY FOUNDATION, THE ATTN: ROGER NEWTON 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15244	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$400,020.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$22,125.00
18	GABRIEL CAPITAL, L.P. ATTN: J. EZRA MERKIN, GENERAL PARTNER 450 PARK AVENUE NEW YORK, NY 10022	15126	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,542,177.00	Lehman Brothers Special Financing Inc.	Unsecured	\$7,661,824.50
19	GARLAND BUSINESS 14 QUAI DU SEUGET GENEVA, SWITZERLAND	12561	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,517,166.66	Lehman Brothers Special Financing Inc.	Unsecured	\$1,250,000.00
20	HFF I, LLC 432 PARK AVENUE SOUTH 12TH FLOOR NEW YORK, NY 10016	19008	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,769,705.21	Lehman Brothers Holdings Inc.	Unsecured	\$1,304,579.27

\* - Indicates claim contains unliquidated and/or undetermined amounts

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			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
21	HFF I, LLC 432 PARK AVENUE SOUTH 12TH FLOOR NEW YORK, NY 10016	19164	09/18/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,769,705.21	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,304,579.27
22	INDUSTRIAL BANK CO, LTD ATTN: TONG LIN, LEGAL DEPT, FINANCIAL MARKETS 28F, XINGYE BUILDING NO. 168 JIANG NING ROAD SHANHAI, 200041 CHINA	12929	09/15/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,027,727.00*	Lehman Brothers Holdings Inc.	Unsecured	\$637,544.00
23	INDUSTRIAL BANK CO, LTD ATTN: TONG LIN, LEGAL DEPT., FINANCIAL MARKETS 28F, XINGYE BUILDING NO. 168 JIANG NING ROAD SHANHAI, 200041 CHINA	12930	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,027,727.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$637,544.00
24	ING LIFE INSURANCE AND ANNUITY COMPANY C/O ING INVESTMENT MANAGEMENT LLC ATTN: A. APONTE 230 PARK AVENUE NEW YORK, NY 10169	17820	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,616.26	Lehman Brothers Special Financing Inc.	Unsecured	\$8,595.08

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
25	JFJ INVESTMENTS INC. ATTN: JEAN BURNS 1501 2ND AVENUE TAMPA, FL 33605	12471	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$454,500.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$315,423.00
26	MARATHON MASTER FUND LTD MARATHON ASSET MANAGEMENT ATTENTION: GREGORY RESNICK ONE BRYANT PARK, 38TH FLOOR NEW YORK, NY 10036	66358	03/04/2010	Lehman Brothers Special Financing Inc.	Unsecured	\$89,848.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$84,262.36
27	MARATHON SPECIAL OPPORTUNITY MASTER FUND LTD. C/O MARATHON ASSET MANAGEMENT ATTENTION : GREGORY RESNICK ONE BRYANT PARK, 38TH FLOOR NEW YORK, NY 10036	23673	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$647,539.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$593,522.75
28	MARATHON SPECIAL OPPORTUNITY MASTER FUND LTD. C/O MARATHON ASSET MANAGEMENT ATTENTION : GREGORY RESNICK ONE BRYANT PARK, 38TH FLOOR NEW YORK, NY 10036	23674	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$642,898.00*	Lehman Brothers Holdings Inc.	Unsecured	\$593,522.75

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
29	MERIDIAN COURT APARTMENTS LIMITED PARTNERSHIP C/O PACIFIC NORTHERN CONSTRUCTION COMPANY, INC. ATTN: PAUL SCOTT PRICE 201 27TH AVENUE, SE, BLDG. A, SUITE 300 PUYALLUP, WA 98374	31929	09/22/2009	Lehman Brothers Derivative Products Inc.	Priority	\$44,497.53	Lehman Brothers Derivative Products Inc.	Unsecured	\$40,000.00
30	NEWTON, ROGER AND COCO JTWROS 3672 PROSPECT RD ANN ARBOR, MI 48105- 9534	15249	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$400,020.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$22,125.00
31	NISOURCE FINANCE CORP ATTN: VINCENT V. REA 801 E. 86TH AVE MERRILLVILLE, IN 46410	19227	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,796,998.00	Lehman Brothers Special Financing Inc.	Unsecured	\$4,795,405.00
32	PEABODY ENERGY CORPORATION C/O BRYAN L. SUTTER, ESQ. 701 MARKET STREET, STE. 900 ST. LOUIS, MO 63101- 1826	15942	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$975,829.64	Lehman Brothers Holdings Inc.	Unsecured	\$753,054.18

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
33	PEABODY ENERGY CORPORATION C/O BRYAN L. SUTTER, ESQ. 701 MARKET STREET, STE 900 ST. LOUIS, MO 63101-1826	8037	08/12/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$975,829.64	Lehman Brothers Special Financing Inc.	Unsecured	\$753,054.18
34	PROSPECT HARBOR CREDIT PARTNERS, L.P. ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43781	10/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,243,494.52	Lehman Brothers Special Financing Inc.	Unsecured	\$356,127.17
35	PROSPECT HARBOR CREDIT PARTNERS, L.P. ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43782	10/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,243,494.52	Lehman Brothers Holdings Inc.	Unsecured	\$356,127.17
36	QFR MASTER VICTORIA FUND, L.P. C/O QFR CAPITAL GROUP, LLC ATTN: JOSE LUIS DAZA ATTN: KRISTEN BOYLE 489 FIFTH AVENUE 31ST FLOOR NEW YORK, NY 10167	16735	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,416,867.17*	Lehman Brothers Holdings Inc.	Unsecured	\$1,940,290.69

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
37	QFR MASTER VICTORIA FUND, L.P. C/O QFR CAPITAL GROUP, LLC ATTN: JOSE LUIS DAZA ATTN: KRISTEN BOYLE 489 FIFTH AVENUE 31ST FLOOR NEW YORK, NY 10167	16737	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,416,867.17*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,940,290.69
38	R2 INVESTMENTS, LDC C/O AMALGAMATED GADGET, L.P. ATTN: NOEL NESSER, CHIEF FINANCIAL OFFICER - ATTN: BUSINESS AFFAIRS 301 COMMERCE STREET, SUITE 3200 FORT WORTH, TX 76102-4140	24371	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,338,738.95*	Lehman Brothers Holdings Inc.	Unsecured	\$7,069,667.23
39	R2 INVESTMENTS, LDC C/O AMALGAMATED GADGET, L.P. ATTN: NOEL NESSER, CHIEF FINANCIAL OFFICER - ATTN: BUSINESS AFFAIRS 301 COMMERCE STREET, SUITE 3200 FORT WORTH, TX 76102-4140	25647	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	\$7,388,738.95* Undetermined  \$7,388,738.95	Lehman Brothers Special Financing Inc.	Unsecured	\$7,069,667.23

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
40	RAMIUS CONVERTIBLE ARBITRAGE MASTER FUND, LTD F/K/A RCG LATITUDE MASTER FUND LTD C/O RAMIUS LLC ATTN: OWEN LITTMAN 599 LEXINGTON AVE NEW YORK, NY 10022	26598	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$128,947.04
41	SANKATY CREDIT OPPORTUNITIES II LP ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43777	10/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$4,124,985.90	Lehman Brothers Holdings Inc.	Unsecured	\$15,448.13
42	SANKATY CREDIT OPPORTUNITIES III LP ATTN JEFFREY B HAWKINS 111 HUNTINGTON AVENUE BOSTON, MA 02199	43778	10/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$4,124,985.90	Lehman Brothers Special Financing Inc.	Unsecured	\$15,448.13

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
43	SISTEMA UNIVERSITARIO ANA G. MENDEZ, INCORPORADO ATTN: ADA L. SOLA- FERNANDEZ, ASSOCIATE VP FOR FINANCIAL AFFAIRS PO BOX 21345 SAN JUAN, 00928-1345 PUERTO RICO	30843	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	\$3,500,000.00	Lehman Brothers Special Financing Inc.	Unsecured	\$1,237.00
44	SPCP GROUP, LLC TRANSFEROR: LONGACRE OPPORTUNITY FUND, L.P. ATTN: BRIAN JARMAIN TWO GREENWICH PLAZA GREENWICH, CT 08630	33129	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$642,451.00	Lehman Brothers Holdings Inc.	Unsecured	\$495,488.00
45	SPCP GROUP, LLC TRANSFEROR: LONGACRE OPPORTUNITY FUND, L.P. ATTN: BRIAN JARMAIN TWO GREENWICH PLAZA GREENWICH, CT 08630	33130	09/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$642,451.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$495,488.00

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IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
46	STATE BANK OF INDIA C/O TLT LLP ATTN: RICHARD TALL ONE REDCLIFF STREET BRISTOL, BS1 6TP UNITED KINGDOM	9280	08/24/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	\$48,500.00 \$1,234,000.00  \$1,282,500.00	Lehman Brothers Special Financing Inc.	Unsecured	\$836,460.00
47	STATE BANK OF INDIA C/O TLT LLP ATTN: RICHARD TALL ONE REDCLIFF STREET BRISTOL, BS1 6TP UNITED KINGDOM	9371	08/25/2009	Lehman Brothers Holdings Inc.	Secured Unsecured  Subtotal	\$48,500.00 \$1,234,000.00  \$1,282,500.00	Lehman Brothers Holdings Inc.	Unsecured	\$836,460.00
48	THOMSON REUTERS GROUP LIMITED ATTN: DARAGH FAGAN, DIRECTOR THE THOMSON REUTERS BUILDING SOUTH COLONNADE, CANARY WHARF LONDON, E14 5EP UNITED KINGDOM	22149	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,923,532.00	Lehman Brothers Holdings Inc.	Unsecured	\$5,766,368.61
49	THOMSON REUTERS GROUP LIMITED ATTN: DARAGH FAGAN, DIRECTOR THE THOMSON REUTERS BUILDING SOUTH COLONNADE, CANARY WHARF LONDON, E14 5EP UNITED KINGDOM	22150	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,923,532.00	Lehman Brothers Special Financing Inc.	Unsecured	\$5,726,742.74

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
50	TUDOR BVI GLOBAL PORTFOLIO L.P., THE TUDOR INVESTMENT CORPORATION, PROCESS AGENT ATTN: STEPHEN N. WALDMAN 1275 KING ST. GREENWICH, CT 06831	27671	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$299,947.80*	Lehman Brothers Special Financing Inc.	Unsecured	\$289,723.85
51	TYTICUS MASTER FUND LTD. C/O RIDGEFIELD CAPITAL ASSET MANAGEMENT ATTN: JOSEPH WUNDERLICH 63 COPPS HILL ROAD RIDGEFIELD, CT 06877	22654	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,928,804.50*	Lehman Brothers Holdings Inc.	Unsecured	\$4,201,026.50
52	TYTICUS MASTER FUND, LTD. C/O RIDGEFIELD CAPITAL ASSET MANAGEMENT, L.P. ATTN: JOSEPH WUNDERLICH 63 COPPS HILL ROAD RIDGEFIELD, CT 06877	22656	09/21/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$6,928,804.50	Lehman Brothers Commodity Services Inc.	Unsecured	\$4,201,026.50
TOTAL						\$165,761,640.29	TOTAL		\$120,385,324.73

\* - Indicates claim contains unliquidated and/or undetermined amounts

# EXHIBIT 2



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ADVANCED GRAPHIC PRINTING, INC. C/O DONALD A. WORKMAN BAKER & HOSTETLER LLP 1050 CONNECTICUT AVE., N.W., SUITE 1100 WASHINGTON, DC 20036	36802	10/07/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$224,918.50	Lehman Brothers Special Financing Inc.	Unsecured	\$199,822.26
2	AMERICAN INTERNATIONAL GROUP INC RETIREMENT PLAN TRUST C/O AIG INVESTMENTS ATTN: CHERIE SCHAIBLE, VP & ASSISTANT GENERAL COUNSEL 70 PINE STREET, 10TH FLOOR NEW YORK, NY 10270	34197	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$12,496,044.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$6,126,900.14
3	ATTN: AARON B. LEE FEDERAL HOME LOAN BANK OF DES MOINES 801 WALNUT STREET, SUITE 200 DES MOINES, IA 50309	23895	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	\$3,522,098.08 \$4,873,014.13  \$8,395,112.21	Lehman Brothers Special Financing Inc.	Unsecured	\$355,168.23

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OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	ATTN: AARON B. LEE FEDERAL HOME LOAN BANK OF DES MOINES 801 WALNUT STREET, SUITE 200 DES MOINES, IA 50309	23896	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$8,383,027.78	Lehman Brothers Holdings Inc.	Unsecured	\$355,168.23
5	CANYON BALANCED MASTER FUND, LTD. C/O CANYON CAPITAL ADVISORS LLC 2000 AVENUE OF THE STARS, 11TH FLOOR ATTN: JONATHAN KAPLAN, JOHN PLAGA LOS ANGELES, CA 90067	17438	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	Undetermined \$2,290,590.94*  \$2,290,590.94	Lehman Brothers Special Financing Inc.	Unsecured	\$609,499.83
6	CANYON CAPITAL ARBITRAGE MASTER FUND, LTD. C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17884	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,788.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,405.46

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			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
7	CANYON CAPITAL ARBITRAGE MASTER FUND, LTD. CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17885	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,788.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,405.46
8	CANYON VALUE REALIZATION FUND (CAYMAN), LTD., THE C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17714	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$23,043,755.94*	Lehman Brothers Holdings Inc.	Unsecured	\$5,153,859.08

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
9	CANYON VALUE REALIZATION FUND (CAYMAN), LTD., THE C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17886	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$23,043,755.94*	Lehman Brothers Special Financing Inc.	Unsecured	\$5,153,859.08
					Subtotal	\$23,043,755.94			
10	CANYON VALUE REALIZATION FUND, L.P. C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17881	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$7,741,745.12* Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$1,759,631.71
					Subtotal	\$7,741,745.12			

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED			MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS AMOUNT
11	CANYON VALUE REALIZATION FUND, L.P. C/O CANYON CAPITAL ADVISORS LLC ATTN: JONATHAN KAPLAN & JOHN PLAGA 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	17882	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$7,741,745.12*	Lehman Brothers Holdings Inc.	Unsecured \$1,759,631.71
12	CAPSTONE VOLATILITY MASTER (CAYMAN) LIMITED C/O WALKERS CORPORATE SERVICES LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS, KY1-9005	12170	09/14/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,746,427.84	Lehman Brothers OTC Derivatives Inc.	Unsecured \$1,726,767.69

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
13	CAPSTONE VOLATILITY MASTER (CAYMAN) LIMITED C/O WALKERS CORPORATE SERVICES LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN, GRAND CAYMAN CAYMAN ISLANDS, KY1-900510	12171	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,609,787.84	Lehman Brothers Holdings Inc.	Unsecured	\$1,726,767.69
14	CASTLERIGG MASTER INVESTMENTS LTD C/O SANDELL ASSET MANAGEMENT CORP. ATTN: LEGAL DEPARTMENT ATTN: LAURA STRACHE, MANAGING DIRECTOR ATTN: TIM O'BRIEN 40 WEST 57TH STREET, 26TH FLOOR NEW YORK, NY 10019	27310	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$13,904,506.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$9,055,734.84

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
15	CHINA MINSHENG BANKING CORP., LTD FINANCIAL MARKETS DEPARTMENT ATTN: MR. WU WEI, GENERAL MANAGER OF TRADING CENTER, FINANCIAL MARKETS DEPARTMENT 8TH FLOOR, NO. 2 FUXINGMEN NEI DA JIE XICHENG DISTRICT, BEIJING, 100031 CHINA	18870	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$21,140,456.95*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,582,513.93
16	CHINA MINSHENG BANKING CORP., LTD FINANCIAL MARKETS DEPARTMENT ATTN: MR. WU WEI, GENERAL MANAGER OF TRADING CENTER, FINANCIAL MARKETS DEPARTMENT 8TH FLOOR, NO. 2, FUXINGMEN NEI DA JIE XICHENG DISTRICT, BEIJING, 100031 CHINA	18871	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$25,672,340.03*	Lehman Brothers Holdings Inc.	Unsecured	\$1,582,513.93

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
17	CITIBANK, N.A., IN ITS CAPACITY AS TRUSTEE C/O MICHAEL A. FAGONE, ESQ. BERNSTEIN SHUR SAWYER & NELSON 100 MIDDLE STREET, PO BOX 9729 PORTLAND, ME 04104- 5029	22640	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$589,099.00*	Lehman Brothers Holdings Inc.	Unsecured	\$11,145.47
18	CITIBANK, N.A., IN ITS CAPACITY AS TRUSTEE C/O MICHAEL A. FAGONE, ESQ. BERNSTEIN SHUR SAWYER & NELSON 100 MIDDLE STREET, P.O. BOX 9729 PORTLAND, ME 04104- 5029	22777	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$589,099.00	Lehman Brothers Special Financing Inc.	Unsecured	\$11,145.47
19	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14796	09/17/2009	Lehman Brothers Commercial Corporation	Priority Secured Unsecured  Subtotal	Undetermined Undetermined \$2,980,498.92*  \$2,980,498.92	Lehman Brothers Commercial Corporation	Unsecured	\$2,629,167.55

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14797	09/17/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined Undetermined \$2,976,468.18*	Lehman Brothers Holdings Inc.	Unsecured	\$2,599,687.61
					Subtotal	\$2,976,468.18			
21	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14798	09/17/2009	Lehman Brothers Special Financing Inc.	Priority Secured Unsecured	Undetermined Undetermined \$38,986,539.54*	Lehman Brothers Special Financing Inc.	Unsecured	\$18,435,519.71
					Subtotal	\$38,986,539.54			
22	COMMONWEALTH BANK OF AUSTRALIA ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION LEVEL 1, 120 PITT STREET SYDNEY, 1155 AUSTRALIA	14799	09/17/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined Undetermined \$38,938,357.70*	Lehman Brothers Holdings Inc.	Unsecured	\$18,414,316.79
					Subtotal	\$38,938,357.70			

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
23	CSP II USIS HOLDINGS L.P. C/O THE CARLYLE GROUP ATTN: J. BECZAK 520 MADISON AVENUE, 39TH FLOOR NEW YORK, NY 10022	16198	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,574,529.52	Lehman Brothers Holdings Inc.	Unsecured	\$505,069.72
24	CSP II USIS HOLDINGS L.P. C/O THE CARLYLE GROUP ATTN: J. BECZAK 520 MADISON AVENUE, 39TH FLOOR NEW YORK, NY 10022	16199	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,574,529.52	Lehman Brothers Special Financing Inc.	Unsecured	\$505,069.72
25	E-CAPITAL PROFITS LIMITED C/O BAKER & MCKENZIE ATTN: IRA REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	17556	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$49,962,736.88*	Lehman Brothers Special Financing Inc.	Unsecured	\$10,424,596.24
26	E-CAPITAL PROFITS LIMITED C/O BAKER & MCKENZIE ATTN: IRA REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	17558	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$49,962,736.88*	Lehman Brothers Holdings Inc.	Unsecured	\$10,424,596.24

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
27	HALBIS US CREDIT ALPHA MASTER FUND, LTD C/O HALBIS CAPITAL MANAGEMENT (USA) ATTN: JAMES CURTIS 452 FIFTH AVENUE NEW YORK, NY 10018	12897	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,228,570.59*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,028,073.01
28	ICM BUSINESS TRUST C/O IONIC CAPITAL MANAGEMENT LLC 366 MADISON AVENUE, 9TH FLOOR JOHN RICHARDSON, GENERAL COUNSEL NEW YORK, NY 10017	14172	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,752,642.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$228,114.00
29	ICM BUSINESS TRUST, C/O IONIC CAPITAL MANAGEMENT LLC 366 MADISON AVENUE, 9TH FLOOR JOHN RICHARDSON, GENERAL COUNSEL NEW YORK, NY 10017	14173	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,013,945.00*	Lehman Brothers Holdings Inc.	Unsecured	\$228,114.00
30	KILROY REALTY, L.P. ATTN: RICHARD E. MORAN JR., EVP AND CFO 12200 W. OLYMPIC BOULEVARD, SUITE 200 LOS ANGELES, CA 90064	12597	09/14/2009	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$2,400,000.00	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$1,369,711.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
31	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17727	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	Undetermined \$86,495,307.00*  \$86,495,307.00	Lehman Brothers Special Financing Inc.	Unsecured	\$26,480,252.50
32	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17728	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$86,495,307.00*	Lehman Brothers Holdings Inc.	Unsecured	\$26,480,252.50
33	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17729	09/18/2009	Lehman Brothers Commercial Corporation	Secured Unsecured  Subtotal	Undetermined \$1,306,502.00*  \$1,306,502.00	Lehman Brothers Commercial Corporation	Unsecured	\$991,245.47
34	LLOYDS TSB BANK PLC ATTN: VIVEK PRASHAR 10 GRESHAM STREET LONDON, EC2V 7AE UNITED KINGDOM	17730	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,306,502.00*	Lehman Brothers Holdings Inc.	Unsecured	\$991,245.47

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
35	LOEB ARBITRAGE B FUND LP C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12032	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$221,839.28	Lehman Brothers Holdings Inc.	Unsecured	\$190,663.71
36	LOEB ARBITRAGE B FUND LP C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12033	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$221,839.28	Lehman Brothers Special Financing Inc.	Unsecured	\$190,663.71
37	LOEB ARBITRAGE FUND C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12034	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$523,298.49	Lehman Brothers Holdings Inc.	Unsecured	\$458,125.91
38	LOEB ARBITRAGE FUND C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12035	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$523,298.49	Lehman Brothers Special Financing Inc.	Unsecured	\$458,125.91

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
39	LOEB OFFSHORE B FUND LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12028	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$81,590.90	Lehman Brothers Holdings Inc.	Unsecured	\$70,095.28
40	LOEB OFFSHORE B FUND LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12029	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$81,590.90	Lehman Brothers Special Financing Inc.	Unsecured	\$70,095.28
41	LOEB OFFSHORE FUND LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12030	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$97,247.72	Lehman Brothers Holdings Inc.	Unsecured	\$85,186.59
42	LOEB OFFSHORE FUND, LTD. C/O LOEB ARBITRAGE MANAGEMENT, LLC ATTN: ALEXANDER MCMILLAN, ESQ 61 BROADWAY NEW YORK, NY 10006	12031	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$97,247.72	Lehman Brothers Special Financing Inc.	Unsecured	\$85,186.59

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
43	MARINER LDC ATTN: JOHN KELTY C/O MARINER INVESTMENT GROUP, LLC 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23763	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,116,026.89*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,654,409.49
44	MARINER-TRICADIA CREDIT STRATEGIES MASTER FUND LTD C/O MARINER INVESTMENT GROUP, LLC ATTN: JOHN KELTY 500 MAMARONECK AVENUE HARRISON, NY 10528	23755	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$14,180,156.42*	Lehman Brothers Special Financing Inc.	Unsecured	\$7,839,212.70
45	MARINER-TRICADIA CREDIT STRATEGIES MASTER FUND, LTD C/O MARINER INVESTMENT GROUP, LLC ATTN: JOHN KELTY 500 MAMARONECK AVENUE HARRISON, NY 10528	23756	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$14,180,156.42*	Lehman Brothers Holdings Inc.	Unsecured	\$7,839,212.70

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
46	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: SHORT CREDIT MASTER FUND L.P. C/O BANK OF AMERICA MERRILL LYNCH ATTN: GARY COHEN, RONALD TOROK BANK OF AMERICA TOWER, 3RD FLOOR NEW YORK, NY 10036	17450	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	Undetermined \$2,891,939.45*  \$2,891,939.45	Lehman Brothers Special Financing Inc.	Unsecured	\$1,355,932.32
47	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: SHORT CREDIT MASTER FUND L.P. C/O BANK OF AMERICA MERRILL LYNCH ATTN: GARY COHEN, RONALD TOROK BANK OF AMERICA TOWER, 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	18011	09/18/2009	Lehman Brothers Holdings Inc.	Secured	\$2,891,939.45	Lehman Brothers Holdings Inc.	Unsecured	\$1,355,932.32

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
48	MITSUI & CO ENERGY RISK MANAGEMENT LTD ATTN: KENGO IWAMOTO, CHIEF ADMINISTRATIVE OFFICER 5 ST. MARTIN'S COURT 10 PATERNOSTER ROW LONDON, EC4M 7BB UNITED KINGDOM	14100	09/16/2009	Lehman Brothers Commodity Services Inc.	Secured	\$4,301,122.82	Lehman Brothers Commodity Services Inc.	Unsecured	\$1,399,237.86
49	MITSUI & CO ENERGY RISK MANAGEMENT LTD ATTN: KENGO IWAMOTO, CHIEF ADMINISTRATIVE OFFICER 5 ST. MARTIN'S COURT 10 PATERNOSTER ROW LONDON, EC4M 7BB UNITED KINGDOM	14101	09/16/2009	Lehman Brothers Holdings Inc.	Secured	\$4,301,122.82	Lehman Brothers Holdings Inc.	Unsecured	\$1,399,237.86
50	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST 9 IEME ETAGE MONTREAL, H3B 4L2 CANADA	15693	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$5,895,458.00*	Lehman Brothers Holdings Inc.	Unsecured	\$524,621.43

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
51	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST, 9 IEME ETAGE MONTREAL, QC H3B 4L2 CANADA	15848	09/17/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$5,895,458.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$524,621.43
52	NEW SOUTH FEDERAL SAVINGS BANK, F.S.B. ATTN: BETSY REYNOLDS, ESQ. 1900 CRESTWOOD BLVD. BIRMINGHAM, AL 35210	29995	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$913,798.17*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,114,466.85
53	NEXSTAR DEVELOPING OPPORTUNTIES MASTER FUND, LTD C/O SEWARD & KISSEL LLP ATTN: LAURIE R BINDER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	33279	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$936,320.07*	Lehman Brothers Special Financing Inc.	Unsecured	\$297,645.90

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
54	ORE HILL CREDIT HUB FUND LTD. F/K/A ORE HILL CONCENTRATED CREDIT HUB FUND LIMITED C/O ORE HILL PARTNERS LLC ATTN: NATHAN POWELL 650 FIFTH AVENUE, 9TH FLOOR NEW YORK, NY 10019	21916	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,005,235.00*	Lehman Brothers Holdings Inc.	Unsecured	\$694,116.78
55	ORE HILL CREDIT HUB FUND LTD. FKA ORE HILL CONCENTRATED CRED HUB FUND FKA ONE HILL CONCENTRATED CREDIT HUB FUND C/O ORE HILL PARTNERS, LLC ATTN: NATHAN POWELL 650 FIFTH AVENUE, 9TH FLOOR NEW YORK, NY 10019	21915	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,005,235.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$694,116.78
56	OWL CREEK I, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30836	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$86,477.00*	Lehman Brothers Holdings Inc.	Unsecured	\$80,000.85

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED			MODIFIED		
NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
57 OWL CREEK I, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30837	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$86,477.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$80,000.85
58 OWL CREEK II, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30834	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$627,833.00*	Lehman Brothers Holdings Inc.	Unsecured	\$580,813.20
59 OWL CREEK II, L.P. C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30835	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$627,833.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$580,813.20

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
60	OWL CREEK OVERSEAS FUND, LTD C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30832	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,224,642.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,132,926.79
61	OWL CREEK OVERSEAS FUND, LTD C/O OWL CREEK ASSET MANAGEMENT LP ATTN: DAN SAPADIN, CFO 640 FIFTH AVENUE, 20TH FLOOR NEW YORK, NY 10019	30833	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,224,642.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,132,926.79
62	PENTWATER GROWTH FUND LTD ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	14082	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,759,866.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$3,061,522.57

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
63	PENTWATER GROWTH FUND LTD ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	14083	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,759,866.00*	Lehman Brothers Holdings Inc.	Unsecured	\$3,061,522.57
64	POHJOLA BANK PLC LEGAL SERVICES, ATTN: JARI JAULIMO / ARI SYRJALAINEN P.O.BOX 308 FI-00013 POHJOLA, FINLAND	21406	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured  Subtotal	\$21,156,071.58* Undetermined  \$21,156,071.58	Lehman Brothers Holdings Inc.	Unsecured	\$19,096,516.13
65	POHJOLA BANK PLC LEGAL SERVICES, ATTN: JARI JAULIMO / ARI SYRJALAINEN P.O.BOX 308 FI-00013 POHJOLA, FINLAND	21407	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured  Subtotal	\$21,213,636.38* Undetermined  \$21,213,636.38	Lehman Brothers Special Financing Inc.	Unsecured	\$18,558,623.98

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
66	ROSS FINANCIAL CORPORATION C/O DART MANAGEMENT LIMITED P. O. BOX 31363, 45 MARKET STREET, SUITE 3211, ATTN: MARK VANDEVELDE, CFA, DIRECTOR CAMANA BAY GRAND CAYMAN, KY1-1206 CAYMAN ISLANDS	23839	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$8,683,905.85*	Lehman Brothers Holdings Inc.	Unsecured	\$37,762,892.91
67	ROSS FINANCIAL CORPORATION C/O DART MANAGEMENT LIMITED P. O. BOX 31363, 45 MARKET STREET, SUITE 3211, ATTN: MARK VANDEVELDE, CFA, DIRECTOR CAMANA BAY GRAND CAYMAN, KY1-1206 CAYMAN ISLANDS	23840	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,683,905.85*	Lehman Brothers Special Financing Inc.	Unsecured	\$37,762,892.91
68	ROYAL CHARTER PROPERTIES - EAST, INC. ATTN: MARK E. LARMORE 525 EAST 68TH STREET NEW YORK, NY 10021	10220	09/03/2009	Lehman Brothers Derivative Products Inc.	Administrative Secured Unsecured  Subtotal	Undetermined \$8,911,102.24* Undetermined  \$8,911,102.24	Lehman Brothers Derivative Products Inc.	Unsecured	\$7,085,655.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
69	SPCP GROUP, L.L.C. TRANSFEROR: ALLIANCE LAUNDRY SYSTEMS LLC AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD. C/O SILVER POINT CAPITAL, LP 660 STEAMBOAT ROAD, ATTN: ADAM J. DEPANFILIS GREENWICH, CT 06830	1299	12/12/2008	Lehman Brothers Holdings Inc.	Unsecured	\$1,046,015.30*	Lehman Brothers Holdings Inc.	Unsecured	\$201,399.83
70	SPCP GROUP, L.L.C. TRANSFEROR: ALLIANCE LAUNDRY EQUIPMENT RECEIVABLES 2005 LLC AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD. C/O SILVER POINT CAPITAL, LP 660 STEAMBOAT ROAD, ATTN: ADAM J. DEPANFILIS GREENWICH, CT 06830	1300	12/12/2008	Lehman Brothers Special Financing Inc.	Unsecured	\$1,046,015.30*	Lehman Brothers Special Financing Inc.	Unsecured	\$201,399.83

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
71	TRICADIA DISTRESSED AND SPECIAL SITUATIONS MASTER FUND LTD C/O MARINER INVESTMENT GROUP, INC. ATTN: JOHN KELTY 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23751	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,856,351.75*	Lehman Brothers Special Financing Inc.	Unsecured	\$684,952.08
72	TRICADIA DISTRESSED AND SPECIAL SITUATIONS MASTER FUND LTD C/O MARINER INVESTMENT GROUP, INC. ATTN: JOHN KELTY 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23752	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,856,351.75*	Lehman Brothers Holdings Inc.	Unsecured	\$684,952.08
73	VENOCO, INC. TERRY L. ANDERSON, ESQ. GENERAL COUNSEL 6267 CARPINTERIA AVENUE CARPINTERIA, CA 93013	4479	05/22/2009	Lehman Brothers Commodity Services Inc.	Unsecured	\$710,506.00	Lehman Brothers Commodity Services Inc.	Unsecured	\$133,858.17

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 2 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
74	VENOCO, INC. TERRY L. ANDERSON, ESQ. GENERAL COUNSEL 6267 CARPINTERIA AVENUE CARPINTERIA, CA 93013	4480	05/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$710,506.00	Lehman Brothers Holdings Inc.	Unsecured	\$133,858.17
TOTAL						\$690,205,086.23	TOTAL		\$319,234,600.42

# EXHIBIT 3

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 67: EXHIBIT 3 - VALUED DERIVATIVE CLAIMS - ADJOURNED CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	AOZORA BANK LTD C/O KOKI YOSHIDA WORKOUT DIVISION 3-1, KUDAN-MINAMI I- CHOME, CHIYODA-KU TOKYO, 102-8660 JAPAN	13907	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$23,559,819.67*	Lehman Brothers Special Financing Inc.	Unsecured	\$16,851,776.10
2	AOZORA BANK, LTD C/O KOKI YOSHIDA WORKOUT DIVISION 3-1, KUDAN-MINAMI 1 CHOME, CHIYODA-KU TOKYO, 102-8660 JAPAN	15627	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$23,559,819.67*	Lehman Brothers Holdings Inc.	Unsecured	\$16,851,776.10
TOTAL						\$47,119,636.34	TOTAL		\$33,703,552.20

\* - Indicates claim contains unliquidated and/or undetermined amounts